



Louisiana Senate Finance Committee



FY24 Executive Budget

04C – Lieutenant Governor

March 2023

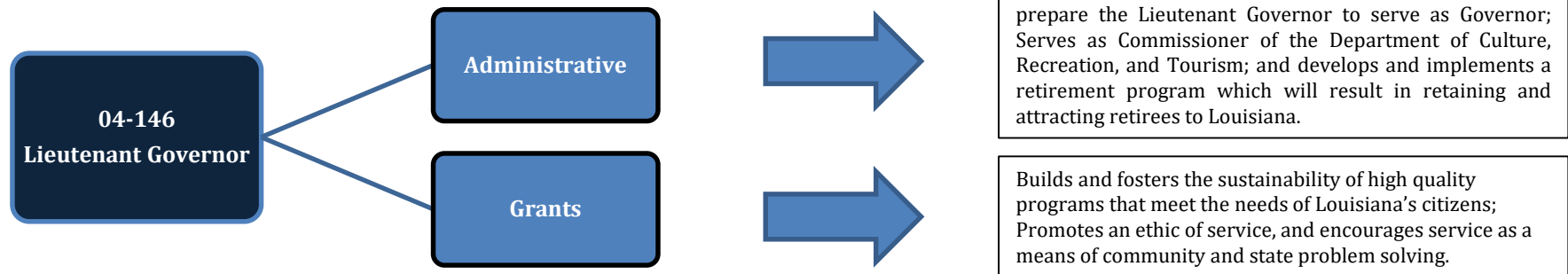
Sen. Patrick Page Cortez, President
Sen. Bodi White, Chairman



FY24 Executive Budget

Schedule 04C — Office of the Lieutenant Governor Agencies

Departmental mission — “The Office of the Lieutenant Governor serves all citizens through activities that prepare the Lieutenant Governor to serve as Governor in the event of a vacancy in the Office of the Governor or the inability of the Governor to act as such; focus and prioritize the efforts of the Department of Culture, Recreation and Tourism; promote and market Louisiana as a preferred choice for retirement to pre-retiring and retired individuals in an effort to retain and attract retirees while enhancing communities and improving the economic climate statewide through ENCORE Louisiana; and promote civic participation and community activism through programs funded and supported by the Volunteer Louisiana Commission.”



Total Funding — All Means of Finance

Total Funding	FY22 Actual	FY23 Enacted	FY23 EOB as of 12-1-22	FY24 Recommended	Difference FY23 EOB vs. FY24 Recommended
Lieutenant Governor	\$ 7,429,950	\$ 10,385,226	\$ 12,617,775	\$ 10,620,397	\$ (1,997,378)
TOTAL	\$ 7,429,950	\$ 10,385,226	\$ 12,617,775	\$ 10,620,397	\$ (1,997,378)
Total Authorized FTEs	8	7	7	7	0



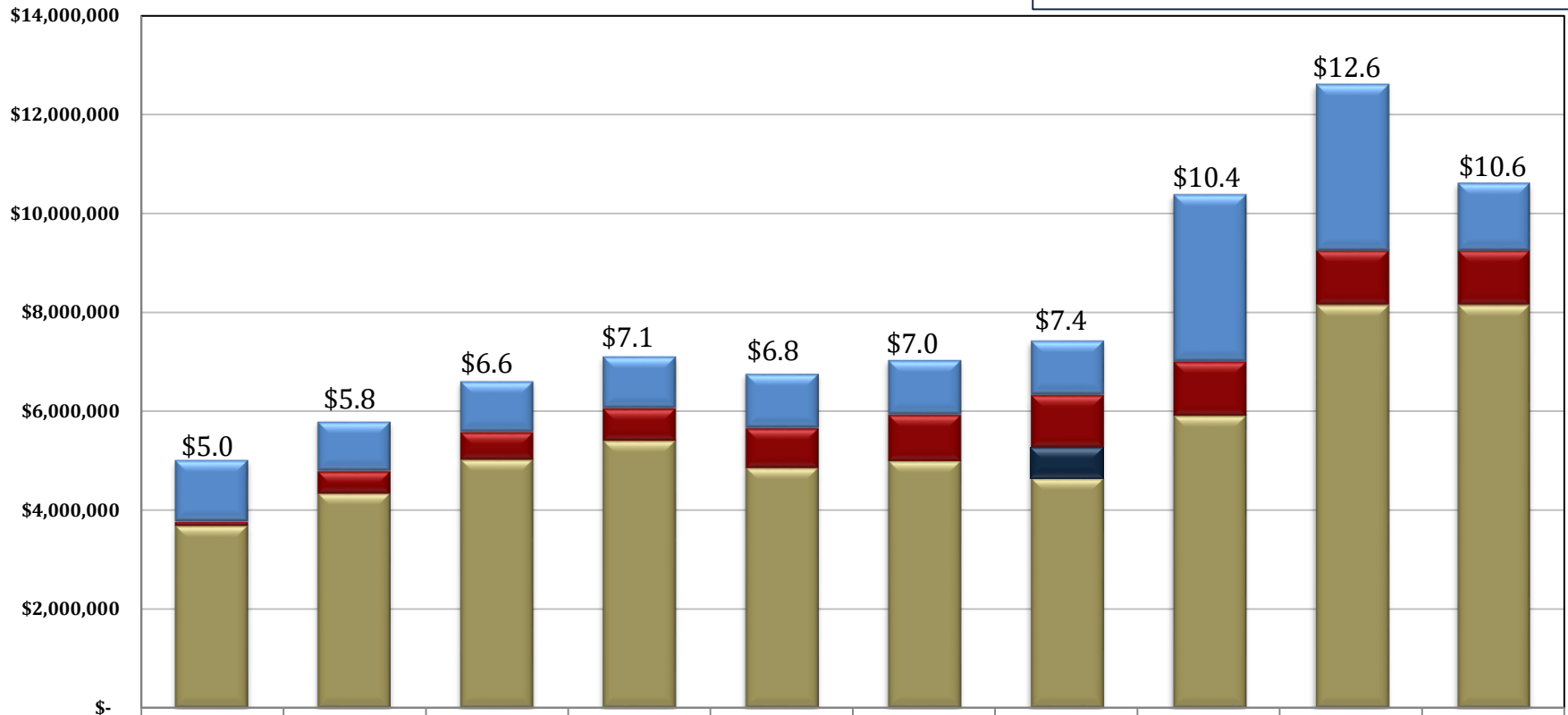
Lieutenant Governor

Changes in Funding since FY16

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY16 to FY24 is +112%.

Change from FY16 to FY22 is +48%.



	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Enacted	FY23 as of 12-1-22	FY24 Rec.
SGF	\$1,243,455	\$990,941	\$1,024,280	\$1,041,842	\$1,092,870	\$1,102,663	\$1,094,165	\$3,376,931	\$3,376,931	\$1,379,553
IAT	\$76,748	\$462,520	\$564,065	\$663,237	\$809,370	\$942,275	\$1,061,563	\$1,095,750	\$1,095,750	\$1,095,750
FSGR	\$5,850	\$-	\$-	\$87	\$-	\$-	\$-	\$-	\$-	\$-
STAT DED	\$-	\$-	\$-	\$-	\$-	\$-	\$630,000	\$-	\$-	\$-
FED	\$3,690,008	\$4,339,115	\$5,022,065	\$5,405,239	\$4,855,325	\$4,994,560	\$4,644,223	\$5,912,545	\$8,145,094	\$8,145,094



Significant Budget Adjustments Recommended for FY24

Statewide Adjustments to Lieutenant Governor's Budget

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$3,376,931	\$1,095,750	\$0	\$0	\$8,145,094	\$12,617,775	7	FY23 Existing Operating Budget as of 12-1-22
\$1,181	\$0	\$0	\$0	\$0	\$1,181	0	Capitol Park Security
(\$15)	\$0	\$0	\$0	\$0	(\$15)	0	Civil Service Fees
\$1,648	\$0	\$0	\$0	\$0	\$1,648	0	Civil Service Pay Scale Adjustment
\$2,226	\$0	\$0	\$0	\$0	\$2,226	0	Group Insurance Rate Adjustment for Active Employees
\$1,786	\$0	\$0	\$0	\$0	\$1,786	0	Group Insurance Rate Adjustment for Retirees
\$3,396	\$0	\$0	\$0	\$0	\$3,396	0	Maintenance in State-owned Buildings
(\$42,988)	\$0	\$0	\$0	\$0	(\$42,988)	0	Non-recurring 27th Pay Period
\$311	\$0	\$0	\$0	\$0	\$311	0	Office of Technology Services (OTS)
(\$15,755)	\$0	\$0	\$0	\$0	(\$15,755)	0	Related Benefits Base Adjustment
\$8,769	\$0	\$0	\$0	\$0	\$8,769	0	Retirement Rate Adjustment
\$3,648	\$0	\$0	\$0	\$0	\$3,648	0	Risk Management
\$38,267	\$0	\$0	\$0	\$0	\$38,267	0	Salary Base Adjustment
\$148	\$0	\$0	\$0	\$0	\$148	0	UPS Fees
\$2,622	\$0	\$0	\$0	\$0	\$2,622	0	Total Statewide Adjustments
(\$2,000,000)	\$0	\$0	\$0	\$0	(\$2,000,000)	0	Total Other Adjustments
\$1,379,553	\$1,095,750	\$0	\$0	\$8,145,094	\$10,620,397	7	Total FY24 Recommended Budget
(\$1,997,378)	\$0	\$0	\$0	\$0	(\$1,997,378)	0	Total Adjustments (Statewide and Agency-Specific)

Other Adjustments

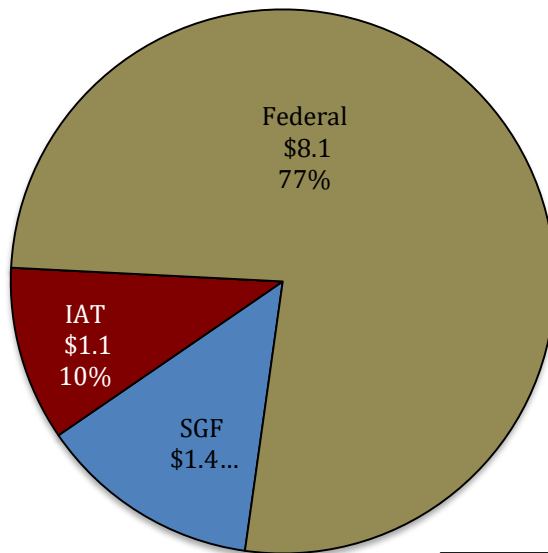
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
(\$2,000,000)	\$0	\$0	\$0	\$0	(\$2,000,000)	0	Transfers funding from the Office of Lieutenant Governor to the Office of the Secretary in accordance with Act 16 of RLS 22 associated with litter abatement initiatives.
\$0	\$0	\$0	\$0	\$0	(\$2,000,000)	0	Total Other Adjustments



Lieutenant Governor

FY24 Recommended Means of Finance

**FY24 Recommended
Total Means of Finance**
(In Millions)



Total \$10.6 m.

Non-SGF Sources of Funding:

Non-SGF sources of funding include **Interagency Transfers, Fees & Self-generated Revenues, Statutory Dedications, and Federal funds.**

Interagency Transfers are derived from the Department of Culture, Recreation, and Tourism, Office of Tourism for operating expenses.

Statutory Dedications are derived from the Litter Abatement and Education Account.

Fees and Self-generated Revenues include donations by various organizations.

Federal Funds are derived from the National and Community Service Act of 1990. These monies fund AmeriCorps and other volunteer initiatives.



Lieutenant Governor

FY23 Enacted vs. FY24 Recommended Means of Finance by Agency

04-141 — Department of Justice								
FY24 Recommended Means of Financing by Agency								
Total MOF by Agency for FY24	SGF	IAT	FSGR	Stat Deds	Federal	Total	FY23 Enacted Total	Difference FY23 Enacted to FY24 Recommended
Administrative	\$1,187,770	\$971,975	\$0	\$0	\$0	\$2,159,745	\$4,158,337	(\$1,998,592)
Grants	\$191,783	\$123,775	\$0	\$0	\$8,145,094	\$8,460,652	\$6,226,889	\$2,233,763
Lt. Governor	\$1,379,553	\$1,095,750	\$0	\$0	\$8,145,094	\$10,620,397	\$10,385,226	\$235,171
FY23 Enacted Total	\$3,376,931	\$1,095,750	\$0	\$0	\$5,912,545	\$10,385,226		
Difference FY23 Enacted to FY24 Recommended	(\$1,997,378)	\$0	\$0	\$0	\$2,232,549	\$235,171		

State General Fund showed the decrease of (\$2 million). Federal Funds showed an increase of \$2.2 million

The FY24 Recommended Budget for the Lt. Governor's Office is an increase of \$235,171 over the FY23 Enacted Budget. This equates to a 20% increase from FY23.



Categorical Expenditures

Examples of Categories

Departments expend funding in the five major categories listed below.

Personal Services

- Salaries – Regular, overtime, and termination pay for Classified and Unclassified personnel.
- Other Compensation – Wages, student labor, compensation for board members and/or board of trustees, evening instruction, university instructors, etc.
- Related Benefits – Retirement contributions, post-retirement contributions/benefits, FICA tax, Medicare tax, group insurance contributions, compensated absences, other related benefits, taxable fringe benefits, etc.

Total Operating Expenses

- Travel – In-state and Out-of-state, including meal reimbursement.
- Operating Services – Advertising, printing, insurance, maintenance, rentals, data processing, internet costs, dues and subscriptions, mail delivery, telephones, data lines, vehicle tracking and telematics, utilities, depreciation, amortization, banking services, credit card fees, etc.
- Supplies – office supplies and equipment, computers, clothing and uniforms, medical, pharmaceutical, food, automotive, repair and maintenance, software, etc.

Professional Services – Accounting, auditing, management consulting, engineering, architectural, legal, medical and dental, veterinary, information technology, etc.

Total Other Charges

- Other Charges – Aid to school boards, local government, etc.; public assistance; miscellaneous charges; judgments, fines, and penalties; interest on judgments; punitive/compensatory damages; OC personal services, operating expenses, professional services; contract attorney expenses; recoupments; furlough; contractual services; interest expense; claim payments; commercial group insurance; reinsurance; loans issued; disbursements; etc.
- Debt Service – Principal, interest, related charges, reserve requirement, amortization, and bond premiums.
- Interagency Transfer Line-Item Expenditure – Any expenses paid for with Interagency Transfers – from commodities and services to equipment.

Acquisitions and Major Repairs

- Acquisitions – Land; buildings; automobiles; aircraft; accessories; equipment; software; hardware; farm and heavy equipment; boats; capital outlay expenditures; construction; etc.
- Major Repairs – Land improvement; buildings; automotive; grounds; boats; aircraft; movable equipment; farm equipment; medical; office; library; education; recreation; communication; other equipment; pollution remediation; etc.

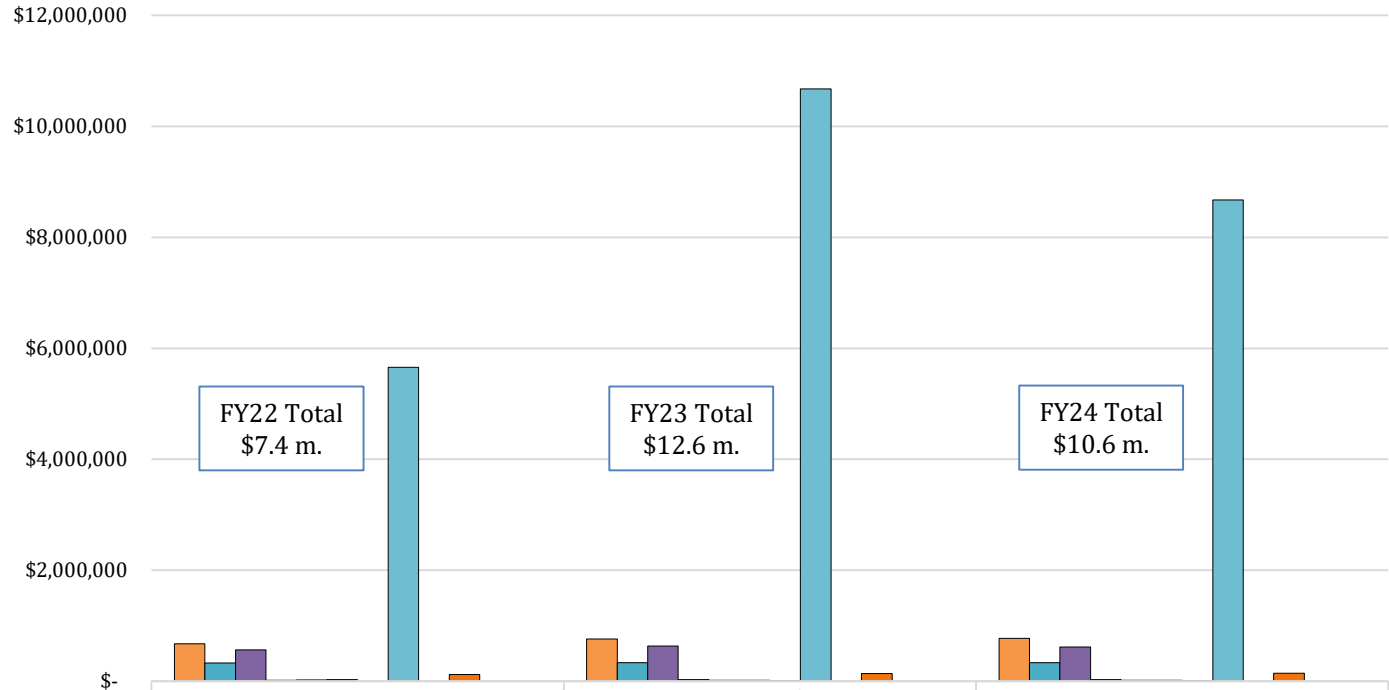


Lt. Governor Categorical Expenditures

FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Other Charges, which makes up over 83 percent of Total Expenditures. Other Charges include Volunteer Louisiana Commission - Funding provided from the federal Corporation for National and Community Service, established under the National and Community Service Trust Act of 1993. The Volunteer Louisiana Commission receives a formula grant to administer the Americorps program.

Personal Services contributes roughly 16.3 percent.



Personal Services

Operating Expenses

Professional Services

Other Charges

Acquisitions and Major Repairs

- Salaries
- Other Compensation
- Related Benefits
- Travel
- Operating Services
- Supplies
- Professional Services
- Other Charges
- Debt Service
- Interagency Transfers
- Acquisitions
- Major Repairs

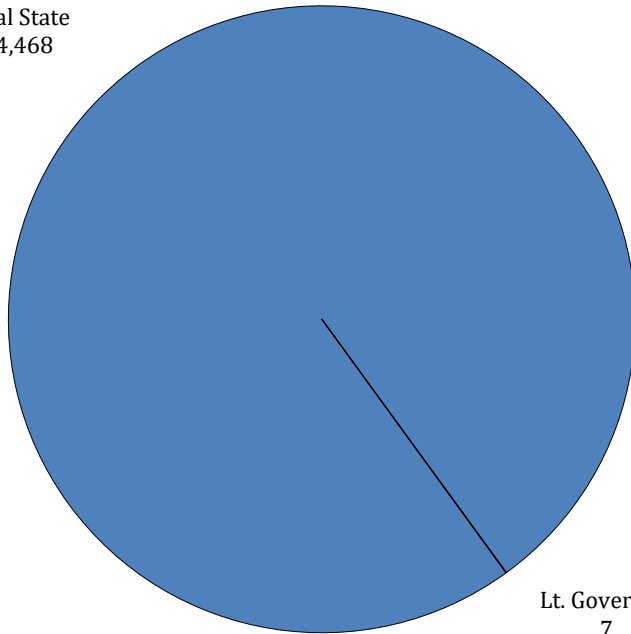


Lieutenant Governor

FTEs, Authorized T.O., and Other Charges Positions

FY24 Recommended Department Employees as a portion of FY24 Recommended Total State Employees

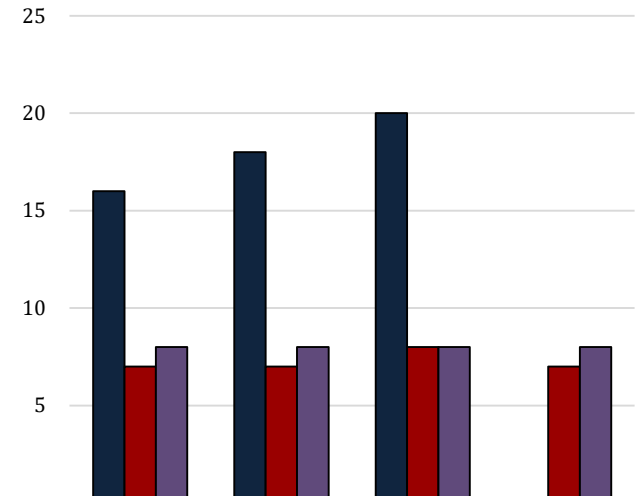
Total State
34,468



Lt. Governor
7
0%

FY23 number of funded, but not filled,
positions as of February 27= 0

Number and Types of Positions



	2021	2022	2023	2024 REC
Total FTEs (1st July Report)	16	18	20	-
Authorized T.O. Positions	7	7	8	7
Other Charges Positions	8	8	8	8

The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

Authorized Positions are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

Other Charges positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



Lieutenant Governor

Related Employment Information

Salaries and Related Benefits for the 7 Authorized Positions are listed below in Chart 1.
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2021 Actual	2022 Actual	2023 Enacted	2024 Recommended
Salaries	\$632,465	\$679,016	\$760,013	\$771,983
Other Compensation	\$308,581	\$331,615	\$338,501	\$338,501
Related Benefits	\$549,889	\$567,515	\$636,798	\$617,567
Total Personal Services	\$1,490,935	\$1,578,145	\$1,735,312	\$1,728,051

Average T.O. Salary = \$79,011

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY23 Recommended	Total Funding	%
Total Related Benefits	\$617,567	
UAL payments	\$579,094	82%
Retiree Health Benefits	\$58,068	
Remaining Benefits*	\$66,700	
Means of Finance	General Fund = 37%	Other = 63%

Department Demographics	Total	%
Gender		
Female	12	66.7
Male	6	33.3
Race/Ethnicity		
White	13	72.2
Black	3	16.7
Other	0	0
Declined to State	2	11.1
Currently in DROP or Eligible to Retire	3	16.7

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits
\$86,295

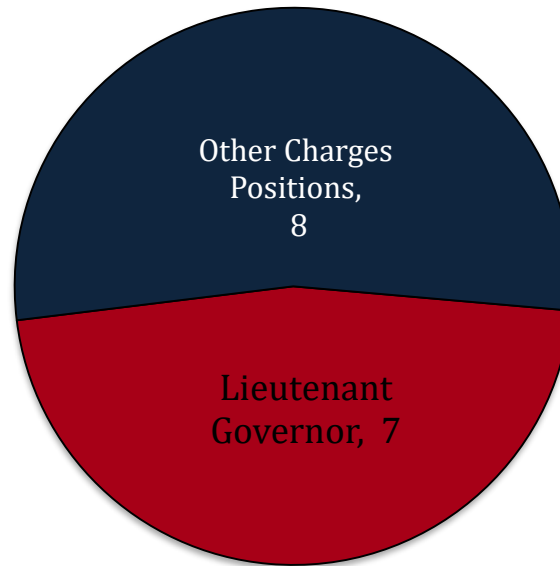


Lieutenant Governor

FY24 Recommended Total Authorized Positions by Agency

Total Positions = 15

The mission of the Administrative program is to participate in executive department activities designed to prepare the Lieutenant Governor to serve as Governor; to serve as Commissioner of the Department of Culture, Recreation, and Tourism; and to develop and implement a retirement program which will result in retaining and attracting retirees in Louisiana.



The mission of the Grants Program is to build and foster the sustainability of high quality programs that meet the needs of Louisiana's citizens, to promote an ethic of service and to encourage service as a means of community and state problem solving through the Volunteer Louisiana Commission.

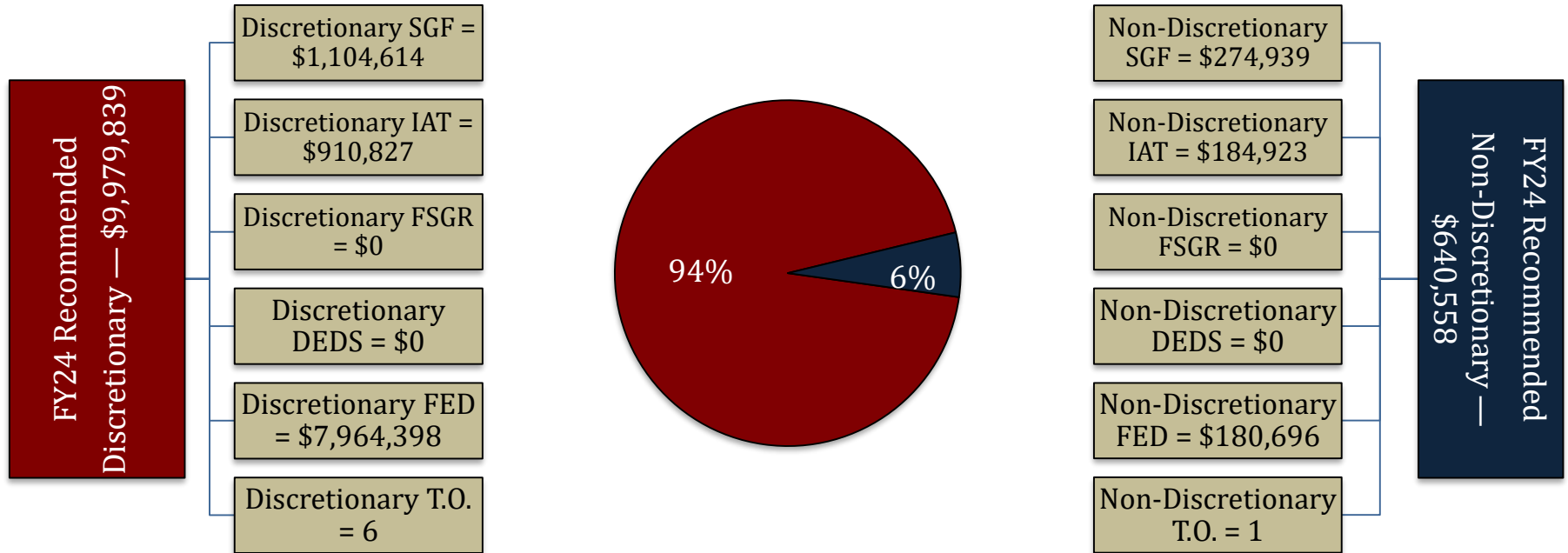
Lieutenant Governor	
Lieutenant Governor	7
Other Charges Positions	8

The 8 Other Charges positions are all in the Grants Program.



Lieutenant Governor

FY24 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Program		
Administrative	\$ 1,701,048	17%
Grants	\$ 8,278,791	83%
Total Discretionary	\$ 9,979,839	100%

Total Non-Discretionary Funding by Type		
Constitutional Requirements	\$ 579,094	90%
Unavoidable Obligations	\$ 61,464	10%
Total Non-Discretionary	\$ 640,558	100%

*Constitutional Requirements = State Retirement Systems UAL;
Salary and Related Benefits of the Lt. Governor
Unavoidable Obligations = Retirees Group Insurance;
Legislative Auditor Fees; Maintenance of State-owned Buildings.*



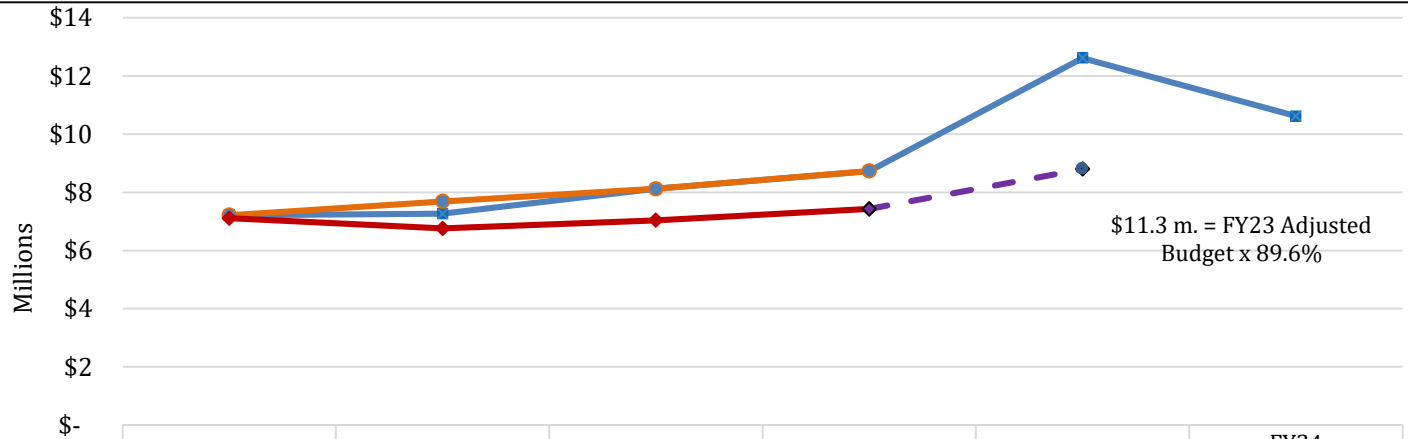
04-146 Lieutenant Governor

Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of January.

**FY23 Known
Supplemental Needs:**
\$0

**FY22 General Fund
Reversions:**
\$0



	FY19	FY20	FY21	FY22	FY23 EOB	FY24 Recommended
Enacted Budget	\$7,212,197	\$7,263,328	\$8,120,958	\$8,732,460	\$12,617,775	\$10,620,397
FYE Budget	\$7,212,197	\$7,686,782	\$8,120,958	\$8,732,460		
Actual Expenditures	\$7,110,405	\$6,757,565	\$7,039,498	\$7,429,950		
FY23 Expenditure Trend				\$7,429,950	\$8,799,000	

Monthly Budget Activity

	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 10,385,226	\$ 261,271	\$ 10,123,955	2.5%
Aug-22	\$ 12,617,775	\$ 519,744	\$ 12,098,031	4.1%
Sep-22	\$ 12,617,775	\$ 3,228,907	\$ 9,388,868	25.6%
Oct-22	\$ 12,617,775	\$ 3,602,628	\$ 9,015,147	28.6%
Nov-22	\$ 12,617,775	\$ 4,288,490	\$ 8,329,285	34.0%
Dec-22	\$ 12,617,775	\$ 4,682,937	\$ 7,934,838	37.1%
Jan-23	\$ 12,617,775	\$ 5,132,750	\$ 7,485,025	40.7%

Monthly Budget Activity

	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 12,617,775	\$ 5,866,000	\$ 6,751,775	46.5%
Mar-23	\$ 12,617,775	\$ 6,599,250	\$ 6,018,525	52.3%
Apr-23	\$ 12,617,775	\$ 7,332,500	\$ 5,285,275	58.1%
May-23	\$ 12,617,775	\$ 8,065,750	\$ 4,552,025	63.9%
Jun-23	\$ 12,617,775	\$ 8,799,000	\$ 3,818,775	69.7%

Historical Year End Average

89.6%